

	Environmental, Social and Health and Safety Management System (ESHSMS) Policies	Code: POL/SOS
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SUSTAINABILITY POLICY

Prepared by:	Reviewed by:	Approved by:
Area: Environmental & Social (E&S) Name: Viviana Brun Position: Environmental & Social Coordinator Signature:  Date: 18/08/25	Area: Technical Management Name: Juan Pablo Nogués Position: Project Manager Signature: Date: 18/08/25	Area: Presidency Name: James Spalding Position: President Signature: Date: 18/08/25


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VERSION HISTORY

Version N°	01			
Date (dd/mm/yyyy)	18/08/25			
Changes	Inclusion of note on alignment with corporate policies.			
Prepared by	Area: E&S	Name: Viviana Brun	Position: E&S Coordinator	Signature: 
Reviewed by	Area: Technical Management	Name: Juan Pablo Nogués	Position: Project Manager	Signature:
Approved by	Area: Presidency	Name: James Spalding	Position: President	Signature:

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Sustainability Policy (POL/SOS)

Guiding Principles (PRs)

- Compliance with the applicable provisions for the Project from the National Constitution of Paraguay, national laws and regulations, and the international environmental and social standards adopted by the Project, particularly the IFC Performance Standards (PS).
- Prioritisation of people's well-being, environmental protection, and the safeguarding of infrastructures and assets.
- Enhancement of positive environmental and social impacts through innovation and the generation of benefits for local communities and the environment.
- Management of the Project's risks and impacts through the implementation of the following hierarchy: prevention and control, mitigation and compensation, and monitoring.
- Adoption of industry best practices and available technologies, and continuous improvement in Project activities.
- Sustainable and alternative use of resources, raw materials, and inputs, contributing to resource efficiency and the reduction of greenhouse gas emissions in the fertiliser sector.
- Establishment of good relationships with stakeholders within the Project's area of influence, based on continuous, transparent, and two-way communication for the appropriate management of environmental and social risks and impacts.
- Promotion of a proactive safety culture and risk prevention in all Project operations, empowering employees, suppliers, contractors, and subcontractors to stop any activity that represents a danger to the community or the environment.
- Protection of cultural and archaeological heritage through the implementation of preventive procedures that safeguard valuable cultural assets in the Project's areas of development.

To comply with these principles, ATOME will manage the following in its activities:

- Implement an ESHS MS to guide ATOME's performance objectives, ensuring compliance with the standards the Company commits to for the Project.
- Systematically identify, assess, and manage environmental, social, health, and safety risks and impacts from ATOME's activities. Ensure risk mitigation strategies for people, the environment, and assets are integrated into daily operations.
- Select competent personnel, contractors and suppliers that align with the company's environmental, social and safety standards, contributing positively to Project objectives.
- Monitor and report the Project's greenhouse gas (GHG) emissions and adopt management measures in this regard.
- Maintain open channels for continuous and effective dialogue with stakeholders. Build strong relationships by responding to their concerns, fostering transparency, and ensuring their participation in all stages of the Project.
- Establish an accessible and agile Grievance Mechanism for the Project's stakeholders.

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- Promote continuous training and capacity development for ATOME and contractor workers, with a focus on environmental protection and responsibility. Empower them with the knowledge and skills to contribute to continuous improvement in Project activities.
- Design and implement a Biodiversity Compensation Plan (BCP) aimed at achieving no net loss of ecosystems and biodiversity affected by the Project. Ensure active monitoring and actions to protect and restore natural habitats.
- Implement a preventive archaeology protocol to safeguard cultural and archaeological heritage during the construction of ATOME's projects.
- Conduct periodic internal audits to assess and improve the Project's environmental and social performance. Use audit results to drive continuous improvement across all operations.

As President of ATOME Paraguay S.A.E., I am committed to ensuring the Company has an organizational structure and necessary resources for the effective implementation of this Policy.

This Policy will be communicated and made accessible to all personnel, across all hierarchical levels, including direct employees, contracted personnel, or those who represent the Company in any other capacity. Its implementation will be the responsibility of all, and compliance will be required of employees, contractors, subcontractors, and suppliers.

The Sustainability Policy will be reviewed annually to ensure its relevance, effectiveness, and alignment with the Project's context.

This Policy is aligned with the principles established in ATOME PLC's (UK) Corporate Sustainability, Ethics and Compliance, and Corporate Social Responsibility Policies, adapting their guidelines to the local context and ensuring compliance through the ESHS-MS.

Signature:

Name: James Spalding

Position: President

Date: 18/08/25